### **Special Revenue Funds**

Special Revenue Funds account for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds, that are legally restricted to expenditures for specified purposes. Washington's Special Revenue Funds are described below:

Motor Vehicle Fund revenues are generated from vehicle fuel taxes, vehicle licenses, and federal transportation agencies. This fund accounts for the following: (1) highway activities of the Washington State Patrol; (2) operations of the state ferry system, and (3) maintenance of non-interstate highways and bridges, completion and preservation of the interstate system, and other transportation improvements.

**Transportation Fund** revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

**State Wildlife Fund** revenues are generated primarily from hunting and noncommercial fishing licenses. This fund accounts for the protection, propagation, and conservation of wild animals, wild birds, game fish, and their habitats.

**Common School Construction Fund** revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts under the control of the State Board of Education for construction of common school facilities.

The Central Administrative and Regulatory Fund accounts for operating expenditures of certain administrative and regulatory agencies.

The Human Services Fund accounts for the following: (1) funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities, and (2) defraying the cost of administering unemployment compensation.

The Natural Resources Fund primarily accounts for the planning, design, acquisition, construction, and improvement of public waste disposal and water supply facilities, and related management systems.

**The Higher Education Fund** primarily accounts for grants and contracts received for research and other educational purposes. This fund also accounts for dedicated revenue for state institutions of higher education.

# Combining Balance Sheet Special Revenue Funds June 30, 2001 (expressed in thousands)

	Motor Vehicle	Transportation	State Wildlife	Common School Construction	Central Admin. & Regulatory
Assets:					
Cash and pooled investments	\$ 465,301	\$ 67,871	\$ 18,319	\$ 390,842	\$ 182,843
Investments	125	-	11,323	-	-
Taxes receivable (net of allowance)	59,959	-	-	-	3,895
Other receivables (net of allowance)	21,749	2,274	1,535	47,716	1,032
Due from other funds	46,181	7,938	4,052	21,505	14,271
Due from other governments	67,505	3,784	4,461	8,940	4,874
Inventories	29,355	135	135	-	22
Total Assets	\$ 690,175	\$ 82,002	\$ 39,825	\$ 469,003	\$ 206,937
Liabilities and Fund Balances Liabilities:					
Accounts payable	\$ 109,260	\$ 13,606	\$ 1,916	\$ 5,288	\$ 18,024
Contracts and retainages payable	14,852	142	45	11,637	337
Accrued liabilities	24,766	1,696	1,798	3	6,662
Obligations under security lending agreements	51,043	8,739	754	51,921	2,542
Due to other funds	58,576	7,441	5,072	2,000	12,094
Due to other governments	50,017	1,599	377	4,132	369
Deferred revenues	20,113	2,109	382	44,215	327
Total Liabilities	328,627	35,332	10,344	119,196	40,355
Fund Balances:					
Reserved for encumbrances	131	-	-	147,302	_
Reserved for inventories	29,355	135	135	· -	22
Reserved for other specific purposes	1,077	895	11,354	3,665	80
Unreserved, designated for higher education	· -	-	- -	· -	-
Unreserved, designated for unrealized gains	-	-	-	-	-
Unreserved, undesignated	330,985	45,640	17,992	198,840	166,480
Total Fund Balances	361,548	46,670	29,481	349,807	166,582
Total Liabilities and Fund Balances	\$ 690,175	\$ 82,002	\$ 39,825	\$ 469,003	\$ 206,937

Human	Natural	Higher	Tot	
Services	Resources	Education	June 30, 2001	June 30, 2000
\$ 22,970	\$ 269,372	\$ 208,171	\$ 1,625,689	\$ 1,019,868
Ψ 22,770	Ψ 207,312	802,344	813,792	872,497
8,681	_	-	72,535	16,310
4,314	12,767	109,224	200,611	175,418
22,466	20,952	524,895	662,260	618,639
4,973	10,210	80,955	185,702	146,166
-	31	8,291	37,969	27,213
	01	0,271	07,707	27,210
\$ 63,404	\$ 313,332	\$ 1,733,880	\$ 3,598,558	\$ 2,876,111
\$ 27,782	\$ 4,630	\$ 42,271	\$ 222,777	\$ 123,927
442	2,556	433	30,444	34,049
7,461	2,435	148,916	193,737	138,109
2,226	13,809	98,251	229,285	8,986
9,657	21,400	616,379	732,619	718,972
236	4,919	10,423	72,072	38,348
9,182	2,418	120,622	199,368	193,916
56,986	52,167	1,037,295	1,680,302	1,256,307
-	51,014	-	198,447	326,448
-	31	8,291	37,969	27,213
21	7,849	44,818	69,759	386,265
	-	155,679	155,679	139,630
-	-	34,246	34,246	48,276
6,397	202,271	453,551	1,422,156	691,972
		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
6,418	261,165	696,585	1,918,256	1,619,804
\$ 63,404	\$ 313,332	\$ 1,733,880	\$ 3,598,558	\$ 2,876,111
Ψ 00,101	Ψ 010,002	Ψ 1,700,000	ψ 0,070,000	Ψ Z <sub>1</sub> 070,1111

### **Combining Statement of Revenues, Expenditures,** and Changes in Fund Balances Special Revenue Funds For the Fiscal Year Ended June 30, 2001 (expressed in thousands)

	Motor Vehicle	Transportation	State Wildlife	Common School Construction	Central Admin. & Regulatory
Revenues:					
Retail sales and use taxes	\$ -	\$ 21,718	\$ -	\$ -	\$ -
Business and occupation taxes	-	-	-	· -	-
Excise taxes	33,031	(120)	-	-	-
Motor vehicle and fuel taxes	723,615	1,305	-	-	-
Other taxes	27	-	2	-	76,602
Licenses, permits, and fees	288,437	44,305	32,138	-	56,511
Timber sales	50	-	147	71,195	-
Other contracts and grants	7,363	-	4,366	-	-
Federal grants-in-aid	393,204	8,034	13,048	-	7,372
Charges for services	98,324	-	-	-	31,064
Investment gains (losses)	21,125	4,615	1,033	20,407	13,962
Miscellaneous revenue	23,016	14,478	1,694	13,865	3,332
Total Revenues	1,588,192	94,335	52,428	105,467	188,843
Expenditures:					
Current:					
General government	2,987	-	221	-	117,612
Human services	-	-	-	-	85,713
Natural resources and recreation	645	-	40,081	-	8,808
Transportation	870,049	125,462	326	-	45,165
Education	-	-	-	144,210	99
Intergovernmental	244,042	5,966	-	-	14,008
Capital outlays	473,774	32,226	1,836	2,396	2,701
Debt service:					
Principal	4,033	171	140	-	-
Interest	909	223	16	-	
Total Expenditures	1,596,439	164,048	42,620	146,606	274,106
Excess of Revenues					
Over (Under) Expenditures	(8,247)	(69,713)	9,808	(41,139)	(85,263)
Other Financing Sources (Uses):					
Bond sale proceeds	210,531	-	-	-	-
Note proceeds	-	-	-	-	-
Operating transfers in	77,779	98,159	-	357,130	160,611
Operating transfers out	(226,645)	(65,783)	(1,662)	(87,770)	(20,562)
Capital lease acquisitions		-	-	-	<u>-</u>
Total Other Financing Sources (Uses)	61,665	32,376	(1,662)	269,360	140,049
Excess of Revenues and Other					
Financing Sources Over (Under)					
<b>Expenditures and Other Financing Uses</b>	53,418	(37,337)	8,146	228,221	54,786
Fund Balances:					
Fund balances as restated, July 1	299,743	84,383	21,335	121,586	111,796
Residual equity transfers in	8,387	-	-	-	-
Residual equity transfers out		(376)	-	-	<u> </u>
Fund Balances, June 30	\$ 361,548	\$ 46,670	\$ 29,481	\$ 349,807	\$ 166,582

Human	Natural	Higher		e Year Ended
Services	Resources	Education	June 30, 2001	June 30, 2000
\$ -	\$ 825	\$ -	\$ 22,543	\$ 13,023
48,273	-	-	48,273	45,96
-	(9)	-	32,902	287,46
-	8,361	-	733,281	752,56
241,389	77,372	-	395,392	369,38
17,015	51,930	-	490,336	464,96
-	1,513	-	72,905	97,45
2,189	203	298,529	312,650	305,85
101,025	3,942	595,069	1,121,694	998,33
12,569	1,018	745,512	888,487	744,460
3,681	7,662	55,856	128,341	109,00
135,230	35,211	66,964	293,790	318,70
561,371	188,028	1,761,930	4,540,594	4,507,19
24,926	1,330	-	147,076	109,89
630,339	2,872	-	718,924	640,28
1,508	198,207	-	249,249	245,76
2,977	1,130	-	1,045,109	827,29
-	352	1,652,272	1,796,933	1,667,40
-	-	-	264,016	473,43
1,842	3,235	91,712	609,722	596,48
1,354	193	4,627	10,518	8,05
269	3,203	3,400	8,020	6,90
663,215	210,522	1,752,011	4,849,567	4,575,51
(101,844)	(22,494)	9,919	(308,973)	(68,320
	21 722		242.272	20.02
-	31,732	17 ( 42	242,263	
144 222	- E4.072	17,642	17,642	
144,233	54,972	66,228	959,112	
(126,733)	(12,686)	(115,770)	(657,611)	
17 500	74.010	10,364	10,364	
17,500	74,018	(21,536)	571,770	(27,576
(84,344)	51,524	(11,617)	262,797	(95,896
90,762	209,641	707,800	1,647,046	1,711,67
70,702	-	402	8,789	
-	-	-	(376)	

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Special Revenue Funds For the Biennium Ended June 30, 2001 (expressed in thousands)

	Motor Vehicle			Transportation		
	Approved	Actual		Approved	Actual	
	Budget	For	Variance	Budget	For	Variance
	1999-01 Biennium	1999-01 Biennium	Favorable (Unfavorable)	1999-01 Biennium	1999-01 Biennium	Favorable (Unfavorable)
	Diominani	Bioimiani	(Cinavolabio)	Diominani	Bioimmann	(Cinavolabio)
Revenues:						
Taxes	\$ 1,090,932	\$ 1,121,513	\$ 30,581	\$ (22,208)	\$ (13,102)	\$ 9,106
Licenses, permits, and fees	568,872	569,690	818	76,095	76,417	322
Other contracts and grants	1,056	8,754	7,698	41	45	4
Timber sales	-	81	81	-	-	-
Federal grants-in-aid	763,056	687,737	(75,319)	29,512	12,670	(16,842)
Charges for services	98,852	99,576	724	300	376	76
Interest income	28,533	30,923	2,390	11,500	8,116	(3,384)
Miscellaneous revenue	70,158	54,562	(15,596)	30,060	26,766	(3,294)
Total Revenues	2,621,459	2,572,836	(48,623)	125,300	111,288	(14,012)
Expenditures:						
Current:						
General government	12,056	7.610	4,446	2,400		2,400
Human services	12,030	7,010	4,440	2,400	-	2,400
Natural resources and recreation	1,170	1,170	-	-	-	-
Transportation	929,503	906,016	23,487	168,757	156,809	11,948
Education	727,303	•	23,407	100,757	130,007	11,740
Capital outlays	1,939,455	1,609,905	329,550	109,390	83,535	25,855
Total Expenditures	2,882,184	2,524,701	357,483	280,547	240,344	40,203
Total Experiordies	2,002,104	2,324,701	337,403	200,547	240,344	40,203
Excess of Revenues						
Over (Under) Expenditures	(260,725)	48,135	308,860	(155,247)	(129,056)	26,191
Other Financing Sources (Uses):						
Bond sale proceeds	754,493	237,714	(516,779)	-	-	-
Operating transfers in	56,419	139,994	83,575	155,332	162,446	7,114
Operating transfers out	(489,780)	(464,191)		(77,404)	(81,783)	(4,379)
Total Other Financing Sources (Uses)	321,132	(86,483)		77,928	80,663	2,735
Excess of Revenues and Other						
Financing Sources Over (Under)	A (0.45-	+ (00 c := )	+ (00 TF-)	4 (77 0:-)	± (10.5==)	4 00 0
Expenditures and Other Financing Uses	\$ 60,407	\$ (38,348)	\$ (98,755)	\$ (77,319)	\$ (48,393)	\$ 28,926

#### Continued

,	State Wildlife	e	Common School Construction			Central Administrative and Regulatory			
Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1999-01 Biennium	Actual For 1999-01 Biennium	Variance Favorable (Unfavorable)	
\$ 3 50,112	\$ 3 60,109	\$ - 9,997	\$ -	\$ -	\$ -	\$ 149,081 69,187	\$ 125,833 72,602	\$ (23,248) 3,415	
15,214	8,297	(6,917)	-	-	-	-	-	-	
-	165	165	148,050	149,620	1,570	-	-	-	
43,937	25,812	(18,125)	-	-	-	12,163	6,726	(5,437)	
-	-	-	-	-	-	54,789	55,739	950	
320	1,837	1,517	3,129	21,512	18,383	19,296	25,811	6,515	
3,117	2,810	(307)	22,418	26,440	4,022	1,885	2,514	629	
112,703	99,033	(13,670)	173,597	197,572	23,975	306,401	289,225	(17,176)	
221 - 110,977	221 - 82,270	- - 28,707	-	- - -	-	197,202 168,384 17,518	161,720 167,377 15,561	35,482 1,007 1,957	
668	661	7	_	_	_	69,831	68,753	1,078	
-	-		79,077	78,438	639	110	82	28	
7,611	2,055	5,556	494,215	309,389	184,826	-			
119,477	85,207	34,270	573,292	387,827	185,465	453,045	413,493	39,552	
(6,774)	13,826	20,600	(399,695)	(190,255)	209,440	(146,644)	(124,268)	22,376	
-	-	-	-	-	-	-		-	
-	-	-	98,200	402,416	304,216	194,202	210,921	16,719	
(3,293)	(3,030)	) 263	(18,277)	(14,886)	3,391	(26,367)	(27,595)	(1,228)	
(3,293)	(3,030)	263	79,923	387,530	307,607	167,835	183,326	15,491	
\$ (10,067)	\$ 10,796	\$ 20,863	\$ (319,772)	\$ 197,275	\$ 517,047	\$ 21,191	\$ 59,058	\$ 37,867	

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Special Revenue Funds For the Biennium Ended June 30, 2001 (expressed in thousands)

	Ho	es	Natural Resources			
	Approved	Actual		Approved	Actual	
	Budget	For	Variance	Budget	For	Variance
	1999-01	1999-01	Favorable	1999-01	1999-01	Favorable
	Biennium	Biennium	(Unfavorable)	Biennium	Biennium	(Unfavorable)
Revenues:						
Taxes	\$ 600,643	\$ 569,650	\$ (30,993)	\$ 156,030	\$ 159,394	\$ 3,364
Licenses, permits, and fees	35,457	34,847	(610)	48,682	49,187	505
Other contracts and grants	-	2,170	2,170	377	236	(141)
Timber sales	-	-	-	-	20	20
Federal grants-in-aid	201,344	192,181	(9,163)	4,293	2,563	(1,730)
Charges for services	4,667	4,228	(439)	2,100	2,352	252
Interest income	2,545	1,342	(1,203)	4,142	7,803	3,661
Miscellaneous revenue	259,271	281,936	22,665	31,869	32,087	218
Total Revenues	1,103,927	1,086,354	(17,573)	247,493	253,642	6,149
Expenditures:						
Current:						
General government	39,859	38,089	1,770	8,039	8,016	23
Human services	1,211,576	1,173,658	37,918	5,738	5,692	46
Natural resources and recreation	3,155	3,075	80	154,312	136,342	17,970
Transportation	6,730	4,759	1,971	1,755	1,752	3
Education	888	887	1	49	49	-
Capital outlays	-	-		311,595	162,819	148,776
Total Expenditures	1,262,208	1,220,468	41,740	481,488	314,670	166,818
Evenes of Pavianius						
Excess of Revenues	(150 201)	(124 114)	24147	(222.00E)	((1.020)	172.047
Over (Under) Expenditures	(158,281)	(134,114)	24,167	(233,995)	(61,028)	172,967
Other Financing Sources (Uses):						
Bond sale proceeds	-	-	-	23,571	34,383	10,812
Operating transfers in	201,796	233,087	31,291	64,709	64,763	54
Operating transfers out	(132,507)	(132,511)	(4)	(37,869)	(52,849)	(14,980)
Total Other Financing Sources (Uses)	69,289	100,576	31,287	50,411	46,297	(4,114)
Financing Sources Over (Under)						
Expenditures and Other Financing Uses	\$ (88,992)	\$ (33,538)	\$ 55,454	\$ (183,584)	\$ (14,731)	\$ 168,853

#### Concluded

	Totals	
Approved	Actual	
Budget	For	Variance
1999-01	1999-01	Favorable
Biennium	Biennium	(Unfavorable)
\$ 1,974,481	\$ 1,963,291	\$ (11,190)
848,405	862,852	14,447
16,688	19,502	2,814
148,050	149,886	1,836
1,054,305	927,689	(126,616)
160,708	162,271	1,563
69,465	97,344	27,879
418,778	427,115	8,337
4,690,880	4,609,950	(80,930)
259,777	215,656	44,121
1,385,698	1,346,727	38,971
287,132	238,418	48,714
1,177,244	1,138,750	38,494
80,124	79,456	668
2,862,266	2,167,703	694,563
6,052,241	5,186,710	865,531
(1,361,361)	(576,760)	784,601
778,064	272,097	(505,967)
770,658	1,213,627	442,969
(785,497)	(776,845)	8,652
763,225	708,879	(54,346)
\$ (598,136)	\$ 132,119	\$ 730,255

State o	f Washington	